

119382

**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

FILE: B-208524

DATE: September 7, 1982

MATTER OF: Interior Steel Equipment Co.

**DIGEST:**

GAO will not review Tennessee Valley Authority procurement because GAO is precluded by TVA Act from disallowing credit for expenditures which TVA Board determines necessary in carrying out TVA Act.

Interior Steel Equipment Co. (Interior) protests the award of a contract to Penco Products, Inc., under invitation for bids No. 71-203512, issued by the Tennessee Valley Authority (TVA). Interior contends that the procurement is required to be made from a small business concern from the Federal Supply Schedule pursuant to Federal Property Management Regulations § 101-26.401-1.

We do not consider protests involving TVA procurements. By statute, we are precluded from disallowing credit for any expenditure which the TVA Board determines necessary to carry out the TVA Act. 16 U.S.C. § 831h(b) (1976). Consequently, even if we disagree with the propriety of TVA actions, we would be unable to effect any remedial action; thus, no useful purpose would be served by consideration of the protest. Dayton Bay & Burlap Co., B-202006, February 13, 1981, 81-1 CPD 98.

The protest is dismissed.

*Harry R. Van Cleve*  
Harry R. Van Cleve  
Acting General Counsel